

Affidavit and Revenue Certification

Allen Soil and Water Conservation District
Allen Parish
Oberlin, Louisiana

**ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)**

The annual sworn financial statements are *required* by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(l)(1)(c)(i).

Personally came and appeared before the undersigned authority, Gregory Monceaux, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Allen Soil and Water Conservation District as of June 30, 2014, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, Gregory Monceaux, who, duly sworn, deposes and says that Allen Soil and Water Conservation District received \$50,000 or less in revenues and other sources for the year ended June 30, 2014, and accordingly, is not required to have an audit for the previously mentioned year.

Gregory Monceaux
Officer Signature

Sworn to and subscribed before me this 18th day of July, 2014.

Barbara T. Murray
NOTARY PUBLIC



OFFICIAL SEAL
BARBARA T. MURRAY
NOTARY PUBLIC No. 000414
STATE OF LOUISIANA
PARISH OF ALLEN
My Commission is for Life

Officer's Name Gregory Monceaux
Officer's Title Chairman
Address 309 N. 1st Street; Oberlin, LA 70655
Ph/Fax/E-mail _____

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date OCT 01 2014



ALLEN SOIL AND WATER CONSERVATION DISTRICT
OBERLIN, LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2014



	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	GENERAL FIXED ASSETS	JUNE 30, 2014	JUNE 30, 2013
<u>ASSETS</u>				
Cash and cash equivalents	\$ 29,201		\$ 29,201	\$ 24,062
Accounts Receivable	2,325		2,325	-
Certificates of Deposit	74,096		74,096	74,075
Fixed Assets (Net of Accumulated Depreciation)		-	-	-
TOTAL ASSETS	\$ 105,622	\$ -	\$ 105,622	\$ 98,137
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Accounts Payable	\$ 3,238		\$ 3,238	\$ 3,191
Accrued Compensated Absences	\$ 3,195		\$ 3,195	\$ 3,195
			-	
Total Liabilities	\$ 6,433	\$ -	\$ 6,433	\$ 6,386
<u>Fund Equity:</u>				
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -
Unreserved-undesignated	99,189		99,189	91,751
Total Fund Equity	\$ 99,189	\$ -	\$ 99,189	\$ 91,751
TOTAL LIABILITIES AND FUND EQUITY	\$ 105,622	\$ -	\$ 105,622	\$ 98,137

See Accountant's Report.

**ALLEN SOIL AND WATER CONSERVATION DISTRICT
OBERLIN, LOUISIANA**

**GOVERNMENTAL FUND TYPES
COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2014**

	GOVERNMENTAL FUND TYPE GENERAL FUND	
	JUNE 30, 2014	JUNE 30, 2013
<u>REVENUES</u>		
Intergovernmental Revenue:		
State Funds	\$ 27,900	\$ 28,644
Ducks Unlimited	\$ -	\$ -
Farm Bill Funds	12,638	5,023
Local Drainage District	2,000	2,000
Other Revenue		
Interest	23	132
Local-Donations	1,080	640
Seedlings	407	829
Total Revenues	<u>\$ 44,048</u>	<u>\$ 37,268</u>
<u>EXPENDITURES</u>		
Operating:		
Personal Services	31,557	30,549
Travel	1,754	2,702
Operating Services	2,733	2,453
Supplies	566	652
Maintenance & Repairs	-	-
Other expenses:	-	-
Grants:	-	-
Capital outlay	\$ -	\$ -
Total Expenditures	<u>\$ 36,610</u>	<u>\$ 36,356</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 7,438</u>	<u>\$ 912</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 7,438	\$ 912
Unreserved Fund Balances-Beginning	<u>91,751</u>	<u>90,839</u>
Unreserved Fund Balances-Ending	<u><u>\$ 99,189</u></u>	<u><u>\$ 91,751</u></u>

See Accountant's Report.

**ALLEN SOIL AND WATER CONSERVATION DISTRICT
OBERLIN, LOUISIANA**

**GOVERNMENTAL FUND TYPES
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)
AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014.**

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Intergovernmental Revenue:			
State Funds	\$ 27,900	\$ 27,900	\$ -
Ducks Unlimited	\$ -	\$ -	-
Farm Bill Funds	\$ 12,638	\$ 12,638	-
Local-Police Jury	\$ 2,000	\$ 2,000	-
			-
Other Revenue:			
Interest	25	23	(2)
Local-Donations	1,080	1,080	-
Seedling Sales	425	407	(18)
			-
Total Revenues	<u>\$ 44,068</u>	<u>\$ 44,048</u>	<u>\$ (20)</u>
<u>EXPENDITURES</u>			
Operating:			
Personal Services	31,600	31,557	\$ 43
Travel	1,775	1,754	21
Operating Services	2,750	2,733	17
Supplies	575	566	9
Equipment	-	-	-
Miscellaneous	-	-	-
Other expenses:	-	-	-
Grants:	-	-	-
Capital Outlay:	\$ -	\$ -	-
Total Expenditures	<u>\$ 36,700</u>	<u>\$ 36,610</u>	<u>\$ 90</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 7,368</u>	<u>\$ 7,438</u>	<u>\$ 70</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>\$ 7,368</u>	<u>\$ 7,438</u>	<u>\$ 70</u>
Unreserved Fund Balance-Beginning	<u>91,751</u>	<u>91,751</u>	<u>-</u>
Unreserved Fund Balance-Ending	<u>\$ 99,119</u>	<u>\$ 99,189</u>	<u>\$ 70</u>

See Accountant's Report.

**ALLEN SOIL AND WATER CONSERVATION DISTRICT
OBERLIN, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2014**

Larry W. Fontenot	\$280
Thomas Mayes	\$315
Gregory Monceaux	\$420
Ronnie Sonnier	\$350
Eric Unkel	\$315
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	\$ 1,680
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See Accountant's Report.